

Employee Benefits and Services

DESCRIPTION OF MAJOR SERVICES

Employee Benefits and Services, under the direction of the Human Resources Department, administers the county's health, dental, vision, and life insurance plans as well as its integrated leave programs.

BUDGET AND WORKLOAD HISTORY

	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	-	4,402,162	2,886,889	3,561,272
Departmental Revenue	942,209	2,196,000	2,096,000	2,146,000
Fund Balance		2,206,162		1,415,272
Budgeted Staffing		33.0		33.0

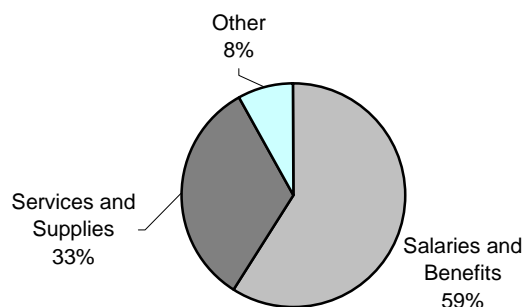
Workload Indicators

Salary Savings Plan participants	17,714	20,000	19,362	19,500
Health Plan participants	24,032	24,000	26,085	26,100
Dental Plan participants	27,195	27,000	31,894	32,000
Vision Plan participants	17,770	17,500	18,486	18,500
Retiree Health Plan participants	2,218	2,200	2,165	2,200
Retiree Dental Plan participants	1,154	1,100	1,348	1,400
Flexible Spending Account (FSA) claims processed	6,694	7,000	8,014	8,900
Short Term Disability (STD) cases	1,657	1,600	1,647	1,700

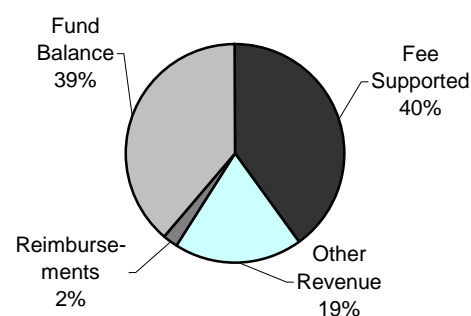
Pursuant to Section 29009 of the California Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

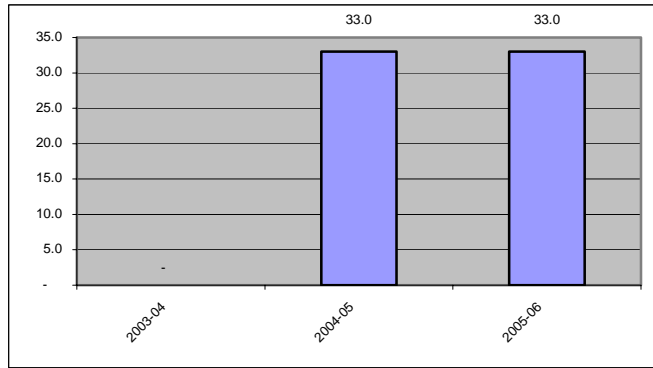
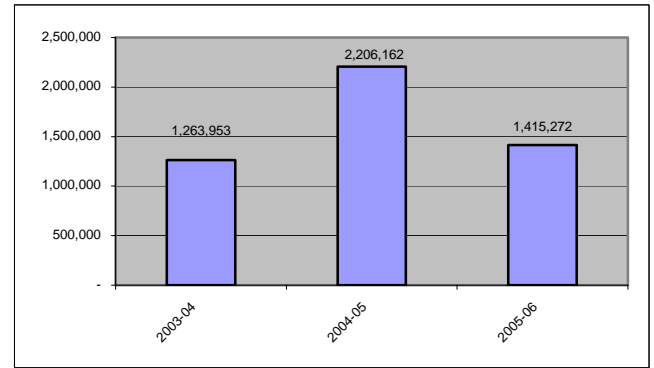
Beginning in 2002-03, administrative fees and other revenues used to finance the administration of employee benefits were consolidated into this fund. In 2004-05, expenditures related to the administration of employee benefit programs were included as part of this fund as well. Prior to 2004-05, expenditures were included as part of the Human Resources Department budget (AAA HRD) and revenues received in this fund were subsequently transferred to AAA HRD to reimburse actual costs.

2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 STAFFING TREND CHART**2005-06 FUND BALANCE TREND CHART**

GROUP: Administrative/Executive
DEPARTMENT: Human Resources
FUND: Employee Benefits and Services

BUDGET UNIT: SDG HRD
FUNCTION: General
ACTIVITY: Personnel

ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
Appropriation							
Salaries and Benefits	1,662,086	1,948,586	119,427	-	2,068,013	-	2,068,013
Services and Supplies	1,084,477	1,112,890	8,885	-	1,121,775	48,510	1,170,285
Transfers	225,326	225,326	-	-	225,326	55,614	280,940
Contingencies	-	1,200,360	-	-	1,200,360	(1,073,326)	127,034
Total Exp Authority	2,971,889	4,487,162	128,312	-	4,615,474	(969,202)	3,646,272
Reimbursements	(85,000)	(85,000)	-	-	(85,000)	-	(85,000)
Total Appropriation	2,886,889	4,402,162	128,312	-	4,530,474	(969,202)	3,561,272
Departmental Revenue							
Use Of Money & Prop	50,000	150,000	-	-	150,000	(50,000)	100,000
Current Services	1,461,000	1,461,000	-	-	1,461,000	-	1,461,000
Other Revenue	585,000	585,000	-	-	585,000	-	585,000
Total Revenue	2,096,000	2,196,000	-	-	2,196,000	(50,000)	2,146,000
Fund Balance		2,206,162	128,312	-	2,334,474	(919,202)	1,415,272
Budgeted Staffing		33.0	-	-	33.0	-	33.0

In 2005-06, the department will incur increased costs in retirement, workers compensation, and inflationary services and supplies purchases. In addition, this budget unit included an estimated increase in salaries and benefits related to the pending negotiations, as this cost is financed by departmental revenues. These adjustments are reflected in the Cost to Maintain Current Program Services column.



DEPARTMENT: Human Resources
 FUND: Employee Benefits and Services
 BUDGET UNIT: SDG HRD

SCHEDULE A

DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1.	Services and Supplies Increased cost of providing services for benefit programs.	-	48,510	-	48,510
2.	Transfers An increased transfer to the Human Services System Administrative Claim budget (AAA DPA) for employee orientation costs is offset by reduced transfers to Human Resources (AAA HRD) for administrative oversight.	-	55,614	-	55,614
3.	Contingencies Contingency adjustment for estimated fund balance.	-	(1,073,326)	-	(1,073,326)
4.	Rev From Use of Money Decreased interest revenue due to a reduction in fund balance.	-	-	(50,000)	50,000
Total		-	(969,202)	(50,000)	(919,202)

